

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

Robert J. Feinstein, Esq. (admitted *pro hac vice*)  
Bradford J. Sandler, Esq.  
Paul J. Labov, Esq.  
Colin R. Robinson, Esq.  
PACHULSKI STANG ZIEHL & JONES LLP  
780 Third Avenue, 34<sup>th</sup> Floor  
New York, NY 10017  
Telephone: (212) 561-7700  
Facsimile: (212) 561-7777  
rfeinstein@pszjlaw.com  
bsandler@pszjlaw.com  
plabov@pszjlaw.com  
crobinson@pszjlaw.com

*Counsel to the Plan Administrator*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**NOTICE OF AGENDA OF MATTERS SCHEDULED FOR  
HEARING ON JULY 23, 2024, AT 10:00 A.M. (ET)**

**Please note that this hearing is cancelled as all matters are adjourned  
to August 27, 2024, at 10:00 A.M. (ET)**

**I. MATTERS ADJOURNED TO AUGUST 27, 2024, AT 10:00 A.M. (ET)**

1. Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2156].

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<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

**Responses Received:**

- Verified Objection of Bexar County Appraisal District to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings, and Reservation of Rights [Docket No. 2432].
- Response of Certain Texas Taxing Entities<sup>2</sup> in Opposition to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings; and Request for Abstention [Docket No. 2483].
- Texas Taxing Authorities'<sup>3</sup> (I) Response to Omnibus Objection to Certain Tax Claims and Objection to Motion to Determine Tax Liability and Stay Proceedings; and (II) Request for Abstention [Docket No. 2492].
- Objection of (1) Bowie Central Appraisal District; (2) The County of Brazos, Texas; (3) The County of Denton, Texas; (4) The County of Guadalupe, Texas; (5) The County of Hays, Texas; (6) McLennan Central Appraisal District; (7) Midland Central Appraisal District; (8) Central Appraisal District of Taylor County; (9) City of Waco and Waco Independent School District; (10) The County of Williamson, Texas to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings and Request For Abstention [Docket No. 2497].
- San Luis Obispo County Treasurer-Tax Collector's Response to Debtor's Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2503].

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<sup>2</sup> For purposes of the Response, Certain Texas Taxing Entities are defined as the following: Brazoria County, Brazoria County Special Road & Bridge, Alvin Independent School District, Alvin Community College, Brazoria County Drainage District #4, and Pearland Municipal Management, Brazoria Municipal Utility District #06, Pasadena Independent School District, Spring Branch Independent School District, City of Houston, Clear Creek Independent School District, Humble Independent School District, Lubbock Central Appraisal District *as collector for the City of Lubbock, Lubbock County, Lubbock County Hospital District, High Plains Water District and Frenship Independent School District*, Midland County, Crowley Independent School District, City of Lake Worth, Grapevine-Colleyville Independent School District, Frisco Independent School District, Plano Independent School District.

<sup>3</sup> For purposes of the Response and Objection, the Texas Taxing Authorities are defined as the following Texas ad valorem tax entities represented by the Linebarger Goggan Blair & Sampson, LLP law firm: Bexar County, Cameron County, Cypress-Fairbanks Independent School District, Dallas County, City of El Paso, Fort Bend County WCID #02, Fort Bend County, City of Frisco, Grayson County, Gregg County, Harris County, Hidalgo County, Jefferson County, Lewisville Independent School District, City of McAllen, McLennan County, City of Mesquite, Montgomery County, Nueces County, Parker CAD (for the collection of taxes only), Rockwall CAD (for the collection of taxes only), San Marcos CISD, Smith County, Tarrant County, Tom Green CAD (for the collection of taxes only) and Victoria County.

**Related Documents:**

- Determination of Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2761].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2765].
- Amended Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2767].
- Determination of Adjournment Request [Docket No. 2771].
- Order Granting Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2782].
- Order Granting Debtors' (I) Omnibus Objection to Certain Tax Claims And (Ii) Motion To Determine Tax Liability And Stay Proceedings With Respect To Travis County [Docket No. 2786].
- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].
- Determination of Adjournment Request [Docket Nos. 2972, 2973].
- Determination of Adjournment Request [Docket No. 3298].
- Determination of Adjournment Request [Docket No. 3350].

**Status:** This matter is adjourned to August 27, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and no hearing is necessary at this time.

2. Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2157].

**Responses Received:**

- Opposition Response of the Taxing Districts Collected by Randall County to Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2484].
- Objection of Tax Appraisal District of Bell County, Texas to Debtors' Motion to Determine Tax Liability and Stay Proceedings and Request for Abstention [Docket No. 2487].

**Related Documents:**

- Determination of Adjournment Request [Docket No. 2529].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].
- Determination of Adjournment Request [Docket Nos. 2972, 2973].
- Determination of Adjournment Request [Docket No. 3298].
- Determination of Adjournment Request [Docket No. 3350].

**Status:** This matter is adjourned to August 27, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and no hearing is necessary at this time.

3. Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2180].

**Responses Received:**

- Creditor Alameda County Tax Collector's Opposition to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2470].
- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].
- San Mateo County Treasurer-Tax Collector's Response to

Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].

- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].
- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Creditor Sacramento County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2512].
- Placer County California's Response to Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2673].

**Related Documents:**

- Letter to the Court from John S. Mairo, Counsel to County of Santa Clara, the County of Los Angeles, the County of Fresno and the County of Riverside [Docket No. 2536].

- Determination of Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2180 [Docket No. 2766].
- Determination of Adjournment Request [Docket No. 2771].
- Order Granting Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2784].
- Determination of Adjournment Request [Docket No. 2897].
- Notice of Withdrawal of Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings as it Relates to San Mateo County Treasurer-Tax Collector [Docket No. 2917].
- Determination of Adjournment Request [Docket No. 2921].
- Determination of Adjournment Request [Docket Nos. 2972, 2973].
- Determination of Adjournment Request [Docket No. 3298].
- Determination of Adjournment Request [Docket No. 3350].

**Status:** This matter is adjourned to August 27, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and no hearing is necessary at this time.

4. Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2181].

**Responses Received:**

- Response of Ventura County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2469].
- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].

- San Mateo County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].
- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2491].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Santa Cruz County Treasurer-Tax Collector's Response to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2505].
- Opposition of Solano County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2676].

**Related Documents:**

- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Declaration of John Sleeman in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2493].
- Declaration of Calvin C. Chen in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2494].
- Declaration of Belinda Landig in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2495].
- Declaration of Jennifer Fruge in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2496].
- Declaration of Jennifer Lemley in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2498].
- Determination of Adjournment Request [Docket No. 2529].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2897].
- Notice of Withdrawal of Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2911].
- Determination of Adjournment Request [Docket No. 2921].



- Determination of Adjournment Request [Docket Nos. 2972, 2973].
- Determination of Adjournment Request [Docket No. 3298].
- Determination of Adjournment Request [Docket No. 3350].

**Status:** This matter is adjourned to August 27, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and no hearing is necessary at this time.

5. Joint Motion of Texas Taxing Authorities to Compel Payment of Remaining Amounts Due on Year 2022 Ad Valorem Business Personal Property Taxes [Docket No. 2664].

**Responses Received:**

**Related Documents:**

- Notice of Hearing [Docket No. 2712].
- Notice of Hearing [Docket No. 2715].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].
- Determination of Adjournment Request [Docket Nos. 2972, 2973].
- Determination of Adjournment Request [Docket No. 3298].
- Determination of Adjournment Request [Docket No. 3350].

**Status:** This matter is adjourned to August 27, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and no hearing is necessary at this time.

Dated: July 22, 2024

*/s/ Paul J. Labov*

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Robert J. Feinstein, Esq. (admitted *pro hac vice*)

Bradford J. Sandler, Esq.

Paul J. Labov, Esq.

Colin R. Robinson, Esq.

**PACHULSKI STANG ZIEHL & JONES LLP**

780 Third Avenue, 34th Floor

New York, NY 10017

Telephone: (212) 561-7700

Email: rfeinstein@pszjlaw.com

bsandler@pszjlaw.com

plabov@pszjlaw.com

crobinson@pszjlaw.com

*Counsel to the Plan Administrator*